



*State of New Jersey*

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October 28, 2011

Honorable Kevin R. Huennekens, U.S.B.J.  
U.S. Bankruptcy Court  
701 East Broad Street  
Suite 4000  
Richmond, VA 23219

Re: Circuit City Stores, Inc.  
Case No. 08-35653

Dear Judge Huennekens:

Please be advised that the State of New Jersey, Department of the Treasury, Division of Unclaimed Property ("N.J. Division"), hereby object to the debtors' Eighteenth Omnibus Objection to Claims, seeking to disallow Claim No. 12896.

On or about April 29, 2009, the N.J. Division filed a proof of claim in the amount of \$334,282.21. Based upon information and belief, debtors utilized a third party corporation, Young America Corporation, to handle and administer various rebate claims of customers on behalf of the debtors. As a result of the audit of Young America Corporation, it was discovered that debtors were in possession of approximately \$334,282.21 in unclaimed funds that must be turned over to the state pursuant to New Jersey law.



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N.J.S.A. 46:30B-1 et seq.

Consequently, the N.J. Division requests this court to deny debtors motion, and allow the N.J. Division's claim in full.

Sincerely yours,

PAULA T. DOW  
ATTORNEY GENERAL OF NEW JERSEY

By: /s/ Heather Lynn Anderson  
Heather Lynn Anderson  
Deputy Attorney General